Rowe Finance Committee
Regular Meeting and Joint Budget Hearing with the Board of Selectmen
March 27, 2019
6:30 P.M. at Rowe Town Hall – Meeting Room 1

Present: Chair Wayne Zavotka, Vice-Chair Loretta Dionne, Christopher "Selmi" Hyytinen, Paul McLatchy III, Laurie Pike

Board of Selectmen*: Chair Jennifer Morse, Vice-Chair Dennis May, Selectman Chuck Sokol

Other Attendees: Executive Secretary Janice Boudreau

Call to Order: Chair Zavotka called the meeting to order at 6:32 P.M., with a quorum of the committee present.

OPEB/GASB: The town has received reports from Odyssey Advisors regarding an analysis of the town's OPEB/GASB planning. Chair Morse said that she is going to set up a conference call with Odyssey to explain the reports in more detail. She has invited the Finance Committee to attend once a date and time have been set.

General Government: As of this meeting, the Selectmen have requested $7,264 for the administrative assistant line and $37,440 for a town administrator line. This would be in addition to the line for Executive Secretary. There is a possibility that the town might look into sharing a town administrator with Charlemont, but no details have been ironed out yet. This budget line would represent 24 hours of work a week. The idea is that all town departments would report to the Administrator. It's also possible that some work for the Board of Health could be rolled into this role.

> Chair Zavotka said he would like to review these lines, but without Mr. McLatchy and Ms. Boudreau in the room as they are affected by these lines. A brief discussion ensued about whether Executive Session would be appropriate, but it was agreed that this does not fall under allowable reasons.
>
> Ms. Boudreau spoke to her position, and how much it has evolved in just the last five years. In the past, members of the Board of Selectmen have taken on a lot of work, but if all the members have full-time jobs, a lot falls on one person. There seemed to be no disagreement among the Board of Selectmen and the Finance Committee that more help is needed, just how much help and in what form. Mr. Hyytinen suggested seeing how the 40 hours a week the administrative assistant will be working pans out.

Assessors: The operations line has increased due to software support cost increases. The clerk position may be changed into an assistant assessor position, which would require higher qualifications. Therefore, the line has been increased.

Tax Collector: The tax collector line is higher due to some additional training and consulting lines. Incumbent collector Sandy Daviau is retiring after many years on the job and a new person will need some help getting acclimated.

Planning Board: After hearing back that a revolving fund was not able to be used for Planning Board legal expenses, a motion was made by Chair Zavotka and seconded by Vice-Chair Dionne to lower the 2020 line to $5,000. The vote was 5-0-0 in favor. The Selectmen then voted unanimously to recommend this as well.

> A motion was made by Mr. McLatchy and seconded by Ms. Pike to support no change in committee stipends until stipends have been reviewed as a whole. The vote was 5-0-0 in favor, and the Selectmen voted unanimously to recommend as well. The operations line was left as requested by the Planning Board.

Goal Post: The Goal Post line will be moved from the Planning Board to General Government. It will be split from one line of $12,000 to two lines, each $6,000, between an operations and stipend.

Custodian: The custodian position will now have her own operations line of $3,775. However, other departmental operations lines will be reduced, so there is no new spending being requested.

Jobs: Mr. Hyytinen asked if it made sense to have a bunch of smaller jobs being done by a number of different people (i.e. snow shoveling). Perhaps different departments might be able to combine this into one position at a lower rate, rather than having some higher-paid personnel do this?

Accountant: Mr. McLatchy made a motion of recommending only a 2.5% increase to the accountant's salary line, which was seconded by Vice-Chair Dionne. However, a motion was then made by Chair Zavotka and seconded by Ms. Pike to table until more information was available. The motion to table passed 5-0-0 in favor.

Fire Department: The Fire Department's budget may be revised.

Generators: A new line of generator maintenance will be broken out from emergency management.

School: As the school is receiving roughly $215,000 for school choice funds this year, but only $65,000 or so is being proposed to use in the budget, a question was raised about how the remaining $140,000 is being used. A suggestion was made by Mr. McLatchy that perhaps a stabilization fund could be used for high school tuition, to help even out the payments by saving money when tuition levels were lower, and spending when levels were higher. Chair Zavotka will speak with the chair of the School Committee about these questions.

DPW: Members discussed the topic of how the DPW Superintendent's salary and comp time were being calculated, and whether a salaried person should be given comp time. They also discussed whether there could be better, permanent fixes to dirt roads that might decrease costs in the future.

Street Lights: The Board of Selectmen are reviewing the street light listing and may turn some off in incremental stages.

Municipal Light Plant: A request of $6,000 for a MLP Manager stipend was reviewed. While in the future this may not be necessary, it was agreed to support the stipend for this coming year.

Library: The director's increase is due to her gaining certain certifications. Otherwise, the budget has no major changes.

Park: The Park Commission is requesting a small increase to their budget, but overall it remains less than 2.5%.

Gracy House: Maintenance has never been budgeted to include more than utilities. A study committee will be formed to consider the future of the building.

Beautification: As there is no official committee, the beautification line will read as just "Beautification".

Insurance: The line for insurance has actually *decreased* this year, to the surprise of many.

Total Budget: As of now, the total budget is roughly $4,058,801.39.

Next Meeting: The Finance Committee will meet at 5:00 on Wednesday, April 3rd for the next budget meeting. Assessors Chair Rick Williams will be in attendance.

Adjourn: A motion was made by Mr. McLatchy and seconded by Vice-Chair Dionne to adjourn the meeting at 9:31 P.M. The vote was 5-0-0 in favor.

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved: 4/3/19

Wayne A Zavotka
Wayne Zavotka, Chairman

Christopher "Selmi" Hyytinen, Member

Loretta Dionne, Vice-Chairman

Laurie Pike
Laurie Pike, Member

Paul McLatchy III, Secretary

Attachments:
- Budget Draft
- Special Projects List
- Draft ATM Outline

	GOVERNMENT	FY16 TOTAL	FY17 TOTAL	FY18 TOTAL	FY19 TOTAL	PROPOSED FY20	Dollar +/-
114-100	Moderator Stipend	$ 432.00	$ 439.00	$ 439.00	$ 439.00	$ 439.00	$ -
122-100	Selectmen Stipend	$ 5,840.00	$ 5,928.00	$ 5,928.00	$ 5,928.00	$ 5,928.00	$ -
123-100	Select Brd. Executive Secretary Wages	$ 39,452.00	$ 45,045.00	$ 45,946.00	$ 46,865.00	$ 48,037.00	$ 1,172.00
123-110	Select Board Admin Asst. Wages	$ 6,710.00	$ 6,811.00	$ 6,947.00	$ 7,086.00	7264	$ (7,086.00)
123-400	General Administration	$ 24,000.00	$ 24,000.00	$ 20,000.00	$ 17,000.00	$ 15,000.00	$ (2,000.00)
123-xxx	Town Administrator					$ 37,440.00	
	Sub-TOTAL	$ 76,434.00	$ 82,223.00	$ 79,260.00	**$ 77,318.00**	**$ 106,844.00**	$ 29,526.00
141-500	Assessors Stipend	$ 5,275.00	$ 5,354.00	$ 5,354.00	$ 5,354.00	$ 5,354.00	$ -
131-510	Assessors Clerk Wages	$ 9,657.00	$ 9,802.00	$ 10,000.00	$ 10,200.00	$ 12,000.00	$ 1,800.00
141-500	Assessors Operations	$ 8,000.00	$ 8,200.00	$ 8,200.00	$ 9,400.00	$ 12,000.00	$ 2,600.00
141-800	Assessors Triennial Revaluation		$ 11,000.00	$ 4,500.00			
141-800	Hydro Facilities					$ 14,000.00	
141-800	Utility Transmission & Distribution/ROW Valuations					$ 5,000.00	
	Sub-TOTAL	$ 22,932.00	$ 34,356.00	$ 28,054.00	**$ 24,954.00**	**$ 48,354.00**	$ 23,400.00
145-100	Treasurers Wages	$ 13,203.00	$ 13,401.00	$ 13,669.00	$ 20,722.00	$ 21,240.00	$ 518.00
145-100	Assistant Treasurer Wages	$ 6,813.00	$ 6,915.00	$ 7,053.00			
145-100	Treasurers Operations			$ -	$ 8,010.00	$ 10,590.00	$ 2,580.00
141-800	Assessors Property Appraisals				$ 17,600.00	$ 17,600.00	$ -
141-xxx	Utility Valuations				$ 7,000.00	$ 5,000.00	$ (2,000.00)
141-xxx	Loan Interest					$ 12,166.11	
	Sub-TOTAL	$ 20,016.00	$ 20,316.00	$ 20,722.00	**$ 53,332.00**	**$ 66,596.11**	$ 13,264.11
146-000	Tax Collector Wages	$ 7,516.00	$ 7,629.00	$ 7,782.00	$ 7,938.00	$ 8,320.00	$ 382.00
146-400	Tax Collection Operations	$ 7,290.00	$ 7,290.00	$ 7,290.00	$ 7,605.00	$ 9,186.00	$ 1,581.00
	Sub-TOTAL	$ 14,806.00	$ 14,919.00	$ 15,072.00	**$ 15,543.00**	**$ 17,506.00**	$ 1,963.00
150-400	Town Officers Expenses	$ 2,000.00	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
150-410	IT- Hardware/Software	$ 10,350.00	$ 10,350.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
150-420	IT - Consultant	$ 6,500.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -
150-430	Townwide Notification- Blackboard Cor	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
151-400	Legal Expenses	$ 10,000.00	$ 10,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -
	Sub-TOTAL	$ 29,850.00	$ 31,350.00	$ 24,000.00	**$ 24,000.00**	**$ 24,000.00**	$ -
161-100	Town Clerk Stipend	$ 12,781.00	$ 12,973.00	$ 13,232.00	$ 13,497.00	$ 13,835.00	$ 338.00
161-400	Town Clerk Ops	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
162-500	Board of Registrars	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ 450.00	$ 100.00
162-400	Election/Registration	$ 4,000.00	$ 5,000.00	$ 3,500.00	$ 3,859.00	$ 2,725.00	$ (1,134.00)

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	Sub-TOTAL	$ 19,131.00	$ 20,323.00	$ 18,582.00	**$ 19,206.00**	**$ 18,510.00**	$ (696.00)
171-400	Conservation Commission Operations	$ 1,500.00	$ 1,500.00	$ 1,000.00	**$ 1,750.00**	**$ 1,477.00**	$ (273.00)
175-400	Planning Board Operations	$ 1,250.00	$ 1,281.00	$ 1,000.00	$ 1,025.00	$ 2,000.00	$ 975.00
175-410	Planning Bd. Consulting and Legal	$ 5,000.00	$ 5,125.00	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 5,000.00
175-420	Planning Board Goal Post Ops	$ 12,100.00	$ 12,403.00	$ 12,000.00	$ 12,000.00	$ -	$ (12,000.00)
175-xxx	Planning Board Stipend					$ 5,000.00	
	sub-TOTAL	$ 18,350.00	$ 18,809.00	$ 18,000.00	**$ 18,025.00**	**$ 17,000.00**	$ (1,025.00)
	GOVERNMENT	**FY16 TOTAL**	**FY17 TOTAL**	**FY18 TOTAL**	**PROPOSED FY19**	**PROPOSED FY20**	**Dollar +/-**
192-100	Muni Ctr Custodian Wages	$ 12,810.00	$ 13,002.00	$ 13,262.00	$ 18,034.00	$ 18,485.00	$ 451.00
	Custodian Expenses					$ 3,775.00	
192-400	Municipal Ops & Maintenance	$ 15,420.00	$ 15,420.00	$ 14,000.00	$ 15,000.00	$ 14,000.00	$ (1,000.00)
192-	Facilities Manager						
192-410	TH Fuel Oil	$ 6,500.00	$ 6,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ -
192-420	TH Electricity	$ 8,500.00	$ 8,500.00	$ 6,000.00	$ 6,000.00	$ 5,100.00	$ (900.00)
192-430	TH Elevator Maintenance	$ 1,800.00	$ 1,600.00	$ 1,600.00	$ 2,000.00	$ 4,000.00	$ 2,000.00
	Sub-TOTAL Municipal Operations	$ 45,030.00	$ 45,022.00	$ 39,362.00	**$ 45,534.00**	**$ 49,860.00**	$ 4,326.00
192-440	Energy Committee Operations	$ 500.00	$ 500.00	$ 500.00			
193-400	Bonding & Insurance	$ 47,250.00	$ 47,902.00	$ 49,100.00	$ 52,000.00	$ 54,209.00	$ 2,209.00
195-400	Print Town Reports	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
541-400	Council on Aging	$ 4,600.00	$ 4,600.00	$ 3,000.00	$ 3,800.00	$ 3,800.00	$ -
241-400	FCCIP Building Inspection Program	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	
135-400	Payroll Services (added to Treas. Ops *)	$ 4,250.00	$ 4,250.00	$ 4,250.00			
135-430	Town Accountant	$ 15,732.00	$ 15,732.00	$ 16,047.00	$ 16,368.00	$ 18,119.38	$ 1,751.38
135-420	Accounting Expenses	$ 2,530.00	$ 2,530.00	$ 2,115.00	$ 2,050.00	$ 2,075.00	$ 25.00
830-400	FRCOG Regional Service Assessment	$ 15,374.00	$ 15,374.00	$ 15,627.00	$ 16,320.00	$ 15,235.00	$ (1,085.00)
830-410	FRCOG Statutory Assessment	$ 1,119.00	$ 1,119.00	$ 1,240.00	$ 1,105.00	$ 908.00	$ (197.00)
830-420	FRCOG Cooperative Purchase	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ -
830-	FRCOG Reg. Emerg. Planning Committe	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ -
	FC Emergency Communications System	$ 850.00	$ 850.00	$ 1,296.00	$ 1,319.00	$ 1,390.00	$ 71.00
	Veteran's Service Assessment	$ -	$ -	$ -	$ -	$ -	$ -
543-410	Veterans' Administrative Operations	$ 2,133.00	$ 2,133.00	$ 2,600.00	$ 2,600.00	$ 2,695.00	$ 95.00
543-420	Veterans Benefits	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -

	sub-TOTAL	$ 103,479.00	$ 104,131.00	$ 104,916.00	**$ 104,703.00**	**$ 107,572.38**	$ 2,869.38
	GENERAL GOVERNMENT	$ 351,528.00	$ 372,949.00	$ 348,968.00	**$ 384,365.00**	**$ 457,719.49**	$ 73,354.49
	Municipal Audit			$8,000.00	$ 8,000.00	$ 8,000.00	$ -
	Reserve Fund	$ 20,000.00	$ 20,000.00	$ 20,000.00	**$ 20,000.00**	**$ 20,000.00**	$ -
	TOTAL GENERAL GOVERNMENT	$ 371,528.00	$ 392,949.00	$ 376,968.00	**$ 412,365.00**	**$ 485,719.49**	$ 73,354.49
		FY16 TOTAL	**FY17 TOTAL**	**FY18 TOTAL**	**PROPOSED FY19**	**PROPOSED FY20**	**Dollar +/-**
	PUBLIC SAFETY						
210-100	Police Chief	$ 23,352.00	$ 23,352.00	$ 23,819.00	$ 24,295.00	$ 24,902.37	$ 607.37
210-100	Police Officers Wages	$ 25,958.00	$ 25,958.00	$ 26,477.00	$ 27,007.00	$ 27,681.15	$ 674.15
210-120	Constable Stipend	$ 549.00	$ 549.00	$ 549.00	$ 549.00	$ 549.00	$ -
210-115	Police Old Home Day Presence	$ 499.00	$ 499.00	$ 499.00	$ 500.00	$ 500.00	$ -
210-400	Police Dept. Operations	$ 8,850.00	$ 8,850.00	$ 8,850.00	$ 9,745.00	$ 9,450.00	$ (295.00)
	sub-TOTAL	$ 59,208.00	$ 59,208.00	$ 60,194.00	**$ 62,096.00**	**$ 63,082.52**	$ 986.52
	PUBLIC SAFETY						
220-100	Fire Chief Stipend	$ 7,629.00	$ 7,629.00	$ 7,782.00	$ 7,938.00	$ 10,000.00	$ 2,062.00
220-110	Fire Dept/EMS Personnel Payroll	$ 16,290.00	$ 16,290.00	$ 16,616.00	$ 16,948.00	$ 19,000.00	$ 2,052.00
220-115	Fire Dept Admin Asst./Deputy Chief	$ 7,600.00	$ 7,600.00	$ 7,752.00	$ 7,907.00	$ 7,500.00	$ (407.00)
220-400	Fire Dept. General Operations	$ 24,917.00	$ 24,917.00	$ 24,917.00	$ 25,667.00	$ 27,217.00	$ 1,550.00
220-410	Fire Heating Oil	$ 4,440.00	$ 4,400.00	$ 4,440.00	$ 4,440.00	$ 4,440.00	$ -
220-420	Fire Electricity	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ 1,560.00	$ -
220-430	Emergency Medical Ops (to FD ops)	$ 1,500.00	$ 1,500.00	$ 1,500.00			
220-450	Hazardous Material Control	$ 1,000.00	$ 1,000.00	$ -			
291-100	EMS- Emergency Response Consulting	$ 2,221.00	$ 2,221.00	$ 2,221.00	$ 2,221.00	$ 2,221.00	$ -
	sub-TOTAL	$ 67,157.00	$ 67,117.00	$ 66,788.00	**$ 66,681.00**	**$ 71,938.00**	$ 5,257.00
220-120	Emergency Management Director	$ 3,864.00	$ 3,864.00	$ 3,864.00	$ 3,864.00	$ 3,864.00	$ -
220-430	Emergency Management	$ 2,000.00	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ 4,000.00	$ 3,000.00
	sub-TOTAL	$ 5,864.00	$ 5,864.00	$ 4,864.00	**$ 4,864.00**	**$ 7,864.00**	$ 3,000.00
292-100	Animal Control Officer	$ 649.00	$ 649.00	$ 649.00	$ 649.00	$ 649.00	$ -
292-	Animal Control Officer Relief	$ 508.00	$ 508.00	$ 508.00	$ 508.00	$ 508.00	$ -
292-210	Regional Animal Control Officer	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -
292-110	Reg. Dog Control Adoption Ctr. Membe	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -
293-100	Animal Inspector	$ 532.00	$ 532.00	$ -	$ 532.00	$ 532.00	$ -

	sub-TOTAL	$ 2,539.00	$ 2,539.00	$ 2,007.00	$ 2,539.00	$ 2,539.00	$ -
	TOTAL PUBLIC SAFETY	$ 132,768.00	$ 132,728.00	$ 133,853.00	**$ 136,180.00**	**$ 145,423.52**	$ 9,243.52
300-100	School Committee Stipend	$4,564.00	$4,564.00	$4,564.00	$4,564.00	$4,564.00	$0.00
300-400	Rowe School - K-6	$1,044,047.00	1,044,047.00	$ 1,105,340.00	$ 1,117,662.00	$ 1,056,637.00	
300-400	NBSU Central Office Budget (Rowe Shared Exp)					$ 95,352.00	$34,327.00
300-400	Rowe K-6 Transportation	$56,084.00		$ 56,084.00	$ 56,084.00	$ 58,494.00	$2,410.00
	Rowe School K-6 Total	$1,104,695.00		$ 1,161,424.00	$ 1,173,746.00	**$ 1,210,483.00**	$36,737.00
300-400	Mohawk and Late Buses	$71,084.00		$71,084.00	$71,084.00	$58,494.00	
300-400	Late Busses					$15,450.00	$2,860.00
320-400	Mohawk Tuitions	$468,850.00		$407,556.00	$339,514.00	$403,000.00	
320-400	FC Tech School Tuitions					$38,400.00	$101,886.00
	Mohawk/FC Tech School Total	$539,934.00		$478,640.00	$410,598.00	**$515,344.00**	$104,746.00
	TOTAL EDUCATION	$1,644,629.00		$1,644,628.00	$1,588,908.00	**$1,730,391.00**	$141,483.00
	PUBLIC WORKS & FACILITIES	**FY16 TOTAL**	**FY17 TOTAL**	**FY18 TOTAL**	**PROPOSED FY19**	**PROPOSED FY20**	**Dollar +/-**
422-100	DPW - Superintendent Salary	$71,190.00	$ 72,258.00	$ 73,703.00	$ 75,177.00	$ 77,056.00	$ 1,879.00
422-110	DPW - Highway Wages	$186,489.00	$189,286.00	$193,072.00	$196,933.00	$201,856.00	$ 4,923.00
422-120	Summer Youth Employment	$25,934.00	$26,323.00	$22,500.00	$28,000.00	$28,000.00	$ -
422-	Summer Youth Operations			$1,500.00	$1,500.00	$1,500.00	$ -
422-400	DPW - Operations & Maintenance	$29,930.00	$30,379.00	$30,379.00	$30,986.00	$31,761.00	$ 775.00
422-410	DPW - Heating - Pellet Fuel	$6,500.00	$6,500.00	$6,500.00	$6,500.00	$6,500.00	$ -
422-420	DPW - Electricity	$1,500.00	$1,523.00	$230.00	$230.00	$230.00	$ -
422-430	DPW - Fuel Town Vehicles	$43,000.00	$43,000.00	$43,000.00	$43,860.00	$44,957.00	$ 1,097.00
422-800	DPW - Road Surface Maintenance	$80,000.00	$81,200.00	$80,000.00	$81,600.00	$83,640.00	$ 2,040.00
422-810	DPW - Annual DPW Projects	$43,050.00	$43,696.00	$40,000.00	$40,800.00	$41,820.00	$ 1,020.00
422-840	DPW - Bridge Rehabilitation Project		$0.00	0			
422-400	DPW - Snow & Ice (Winter Roads)	$68,612.00	$68,612.00	$68,612.00	$68,612.00	$68,612.00	$ -
215-422-5	DPW - Chapter 90 Funds						
424-5400	Street Lighting	$5,500.00	$5,500.00	$ 4,000.00	$ 5,500.00	$ 5,500.00	$ -
424-5410	Municipal Light Plant	$1,000.00	$1,000.00	$ 1,000.00	$ 1,000.00	$ 7,800.00	$ 6,800.00
491-5400	Cemetery Maintenance/Repair	$15,000.00	$15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
	Dam Maintenance/Repair				$ 1,200.00	$ 1,200.00	$ -

	TOTAL PUBLIC WORKS & FACILITIES	$ 577,705.00	$ 584,277.00	$ 579,496.00	**$ 596,898.00**	**$ 615,432.00**	$ 18,534.00
	Health & Sanitation	**FY16 TOTAL**	**FY17 TOTAL**	**FY18TOTAL**	**PROPOSED FY19**	**PROPOSED FY20**	**Dollar +/-**
433-110	Transfer Station Attendants Wages	$15,482.00	$15,981.00	$16,300.00	$16,626.00	$17,542.00	$916.00
439-400	Hazardous Waste Collection	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00
439-410	Refuse Garden Operation	$30,000.00	$30,500.00	$29,000.00	$30,500.00	$30,500.00	$0.00
439-420	FCSWMD Assessment	$4,400.00	$4,390.00	$4,594.00	$4,786.00	$4,786.00	$0.00
512-100	BOH Stipends	$4,865.00	$4,938.00	$4,938.00	$4,938.00	$5,037.00	$99.00
512-110	BOH Clerk Wages	$7,182.00	$7,290.00	$7,436.00	$7,585.00	$7,775.00	$190.00
512-400	BOH Operations	$13,500.00	$13,500.00	$13,500.00	$13,500.00	$13,500.00	$0.00
512-410	Town Nurse Wages	$44,074.00	$44,735.00	$45,630.00	$46,543.00	$47,707.00	$1,164.00
512-420	Health Services Operations	$6,000.00	$7,390.00	$7,390.00	$7,390.00	$7,390.00	$0.00
512-430	Physician's Stipend	$500.00	$500.00	$500.00	$500.00	$500.00	$0.00
	FRCOG Health Agent Assessment		$3,700.00	$4,900.00	$5,000.00	$5,103.00	$103.00
	SUB-TOTAL HEALTH & SANITATION	$126,503.00	$133,424.00	$134,688.00	**$137,868.00**	**$140,340.00**	$2,472.00
	Health Services Vaccine Rev Fund	$0.00					
	TOTAL HEALTH & SANITATION	$126,503.00	$133,424.00	$134,688.00	**$137,868.00**	**$140,340.00**	$2,472.00
	CULTURE & RECREATION	**FY16 TOTAL**	**FY17 TOTAL**	**FY18 TOTAL**	**FY19 TOTAL**	**PROPOSED FY20**	**Dollar +/-**
610-100	Library Director Wages	$20,655.00	$20,965.00	$21,384.00	$21,812.00	$23,411.00	$1,599.00
610-110	Library Staff Wages	$17,069.00	$17,325.00	$17,671.00	$18,024.00	$18,476.00	$452.00
610-400	Library Operations	$20,966.00	$21,293.00	$21,430.00	$21,458.00	$21,378.00	($80.00)
610-410	Library - Heating Oil	$2,300.00	$2,000.00	$1,550.00	$1,550.00	$1,300.00	($250.00)
610-420	Library - Electricity	$1,600.00	$3,500.00	$3,500.00	$3,500.00	$2,800.00	($700.00)
610-430	Library CWMARS Mini-net Membership	$3,915.00	$2,375.00	$3,055.00	$3,156.00	$3,000.00	($156.00)
	Total Library	$66,505.00	$67,458.00	$68,590.00	**$69,500.00**	**$70,365.00**	$865.00
630-100	Park Manager Salary	$45,393.00	$46,074.00	$46,995.00	$47,935.00	$49,133.38	$1,198.38
630-110	Park Wages	$41,025.00	$42,480.00	$42,844.00	$45,772.00	$43,320.00	($2,452.00)
630-400	Park Operations	$19,348.00	$19,830.00	$19,830.00	$19,000.00	$22,000.00	$3,000.00
	Total Park	$105,766.00	$108,384.00	$109,669.00	**$112,707.00**	**$114,453.38**	$1,746.38
634-400	Gracy House Operations	$4,000.00	$4,000.00	$2,000.00	$2,000.00	$4,500.00	$2,500.00
634-410	Gracy House Materials/Supplies	$500.00	$500.00	$500.00	$500.00	$0.00	($500.00)

634-800	Gracy House/Soule Barn Upgrades	$0.00	$0.00	$0.00			
691-400	Historic Landscape ID Program	$0.00	$0.00	$0.00			
692-410	Beautification Committee	$2,000.00	$2,000.00	$0.00	$500.00	$500.00	$0.00
692-420	Old Home Day	$5,500.00	$5,500.00	$2,000.00	$2,000.00	$2,000.00	$0.00
692-430	Old Home Day Fireworks	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00
	sub-TOTAL	$17,000.00	$17,000.00	$9,500.00	$10,000.00	$12,000.00	$2,000.00
	TOTAL CULTURE & RECREATION	$189,271.00	$192,842.00	$187,759.00	**$192,207.00**	**$196,818.38**	$4,611.38
		FY16 TOTAL	**FY17 TOTAL**	**FY18 TOTAL**	**FY19 TOTAL**	**PROPOSED FY20**	**Dollar +/-**
	Pensions & Insurance						
911-400	Franklin Regional Retirement	$125,895.00	$ 125,895.00	$ 132,439.00	$ 137,449.00	$ 144,357.00	$ 6,908.00
913-400	Unemployment Insurance	$1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
914-400	Group Medical/Medicare Insurance	$465,000.00	$ 490,000.00	$ 542,432.00	$ 600,976.00	$541,155.00	$ (59,821.00)
916-400	FICA/Medicare Tax - Town Share	$50,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00		$ (55,000.00)
	TOTAL PENSIONS & INSURANCE	$641,895.00	$ 671,895.00	$ 730,871.00	**$ 794,425.00**	**$ 686,512.00**	$ (107,913.00)
	TOTAL BUDGET FROM TAXATION			**$ 3,788,263.00**	**$ 3,858,851.00**	**$ 4,000,636.39**	$ 141,785.39
	Reduce Tax Rate with Free Cash			$ (162,248.00)			
	Reduce Tax Rate with Overlay Surplus			$ (13,997.00)	*Estimate:*	*$ 62,086.00*	*Dollar +/-*
				$ 3,612,018.00	*$ 3,858,851.00*	*$ 4,062,722.39*	*$ 203,871.39*
					(includes last years dollars		*Dollar +/-*
					for unentered lines)		*Dollar +/-*
FY 19	**PROJECTS From FREE CASH**						
ADMIN	Update Town Website & Hosting	$5,000.00		free cash			
ADMIN	GASB 34 Cap Asset & Infrastructure Inv	$3,000.00		free cash			
ADMIN	GASB 45 OPEB	$3,000.00		free cash			
ASSESSR	Assessor's Reval/Annual Update	$ 17,600.00		free cash			
ASSESSR	Valuations Project	$ 7,000.00		free cash			
CON COM	GPS	$ 250.00		free cash			
		$35,850.00					-
FY 19	**CAPITAL STABILIZATION**						

DPW	F150 Truck 1/2 ton Pickup	$ 31,000.00	*	cap stab			
DPW	Lawn Tractor 54" cut diesel	$ 17,000.00		cap stab			
LIB	Handicap Ramp	$ 1,200.00		cap stab			
T HALL	Heating/Cooling 2nd Floor	$ 10,000.00		cap stab			
T HALL	Energy Efficient Front Door	$ 6,000.00		cap stab			
	Total Projects	**$ 65,200.00**					
FY 20	**PROJECTS From FREE CASH**						
	Emergency Action Plan for Dams	$7,000.00					
	Accountant Software Replacement	$ 1,000.00					
	Radar Speed Limit Sign	$ 2,500.00					
	North Cemetery Purchase Land	$5,000					
	Unemployment Assistance Bill	$38,000.00					
	Assessors Appraisals - Interim + Reval	$ 3,600.00					
	IT Software and Server Updates	$ 11,846.00					
	Full Measure & List						
	Assessors Consulting/Legal Support	$ 25,000.00					
	Pump Out Town Septic Systems	$ 1,300.00					
	Total Projects	**$ 95,246.00**					
FY 20	**CAPITAL STABILIZATION**						
	Police Cruiser	$ 49,000.00					
	New Physical Server	$ 8,695.00					
	Police Vests						
	Total Projects	**$ 57,695.00**					

FREE CASH			$ 396,462.00				**$ 396,462.00**	
STM	Article	3	$ 2,218.00		Retiring Tax Collector			
	Article	4	$ 960.00		TC Training			
	Article	5	$58,000		Gracy House Mold Remediation			
	Article	7	$ 3,500.00		Social Security Reimbursement			
	Article	8	$ 100,000.00		Yankee Rd & Zoar Bridge			
	Article	9	$ 6,500.00		Admin Asst. Compensation			
	Article	10	$ 3,950.00		Lightning Protection System			
			$ 175,128.00		Balance after STM		**$ 221,334.00**	Balance
ATM	Article				Emergency Action Plan for Dams	$7,000.00		
					Accountant Software Replacement	$1,000.00		
					Radar Speed Limit Sign	$2,500.00		
					North Cemetery Purchase Land	$5,000		
					Unemployment Assistance Bill	$38,000.00		
					Assessors Appraisals - Interim + Reval	$3,600.00		
					IT Software and Server Updates	$11,846.00		
					Full Measure & List			
					Assessors Consulting/Legal Support	$25,000.00		
					Pump Out Town Septic Systems	$1,300.00		
					DCR - Vol Fire Assn. grant match	$3,063.00		
					Total FY20 Projects from Free Cash	$98,309.00		
					Balance after ATM Projects		**$ 123,025.00**	
					CAPITAL STABILIZATION			
					Police Cruiser	$49,000.00		
					New Physical Server	$8,695.00		
					Police Vests			
					Total Cap Stabilization Projects	**$57,695.00**		

Town of Rowe
FY 2020
as of:

Revenues:

Levy:	2018	4,248,259.00
	2.50%	89,351.65
	New Growth	$ 584,841.00
	Override	
	Subtotal	
	Stabilization Override	201,732.00
Total from taxation		**4,556,197.00**
Cherry Sheet Receipts:	Ch. 70	139,295.00
	Charter School	15,753.00
	School Choice Receiving	201,654.00
	Unrestricted Government	4,184.00
	State Owned Land	6,576.00
	Veterans Benefits	38.00
	Public Libraries	2,100.00
	Exemp. VBS & Elderly	3,377.00
Total cherry sheet receipts		**372,977.00**
Local Receipts:		
Other Sources:	Stabilization Fund	
	Capital Stabilization	
	Overlay Surplus/stab	
	Free Cash to reduce rate	
	Chapter 90	142,143.00
	Asses. Cap Stab	
	Overlay Surp/reduce rate	
	Stab/Ambulance Svc	
Total Other Sources		515,120.00
Total Revenue/Sources		5,071,317.00

Appropriations/Amounts to be raised:

Article	1	Town Reports	
	2	Appoint Officers	
	3	Vote Salary Compensation for Elected Official	
	4	Elected to Appointed (Town Clerk)	
	5	General Govt.	
	6	Reserve Fund	$ 20,000.00
	7	Public Works	$ 615,432.00
	8	Ch 90	$ 142,143.00
	9	Public Safety	$ 145,424.00
	10	Health and Sanitation	$ 140,340.00
	11	Revolving Funds (new) BOH	
	12	Revolving - Emerg Dispensing Site	$ 1,000.00
		Revolving - Recycling	5 ,000.00
		Revolving - Vaccine Services	$ 6,000.00
		Revolving - School Services	$ 10,000.00
		Revolving - OHD	$ 2,000.00
	13	Schools	$ 1,730,391.00
	14	Library	$ 70,365.00
	15	Park	$ 114,453.00
	16	Revolving Fund (new) Park	
	17	Culture & Recreation (Gracy & Beaut)	$ 5,000.00
	18	OHD - Fireworks	$ 5,000.00
	19	Pensions/Ins	$ 686,512.00
	20	Goal Post Bylaw	
	21	CIP Bylaw	
	22	Free Cash to reduce rate	
	23	Overlay Surplus to reduce rate	
	24	General Stab Projects	
	25	Capital Stab Projects	$ 57,695.00
	26	Citizen Petition	
			$ 3,751,755.00
			Overlay

Other amounts to be raised:

Cherry Sheet Assessments:

Air Pollution	374.00
RMV Non-Renewal	480.00
Regional Transportation	2,241.00
School Choice Sending	33,471.00
Charter School Sending	60,582.00
	97,148.00

Deficits:

Snow and Ice

Funding to Capital Stabilization from override:

Total Appropriations/Amounts to be raised:

Total amount under / (over) the levy limit